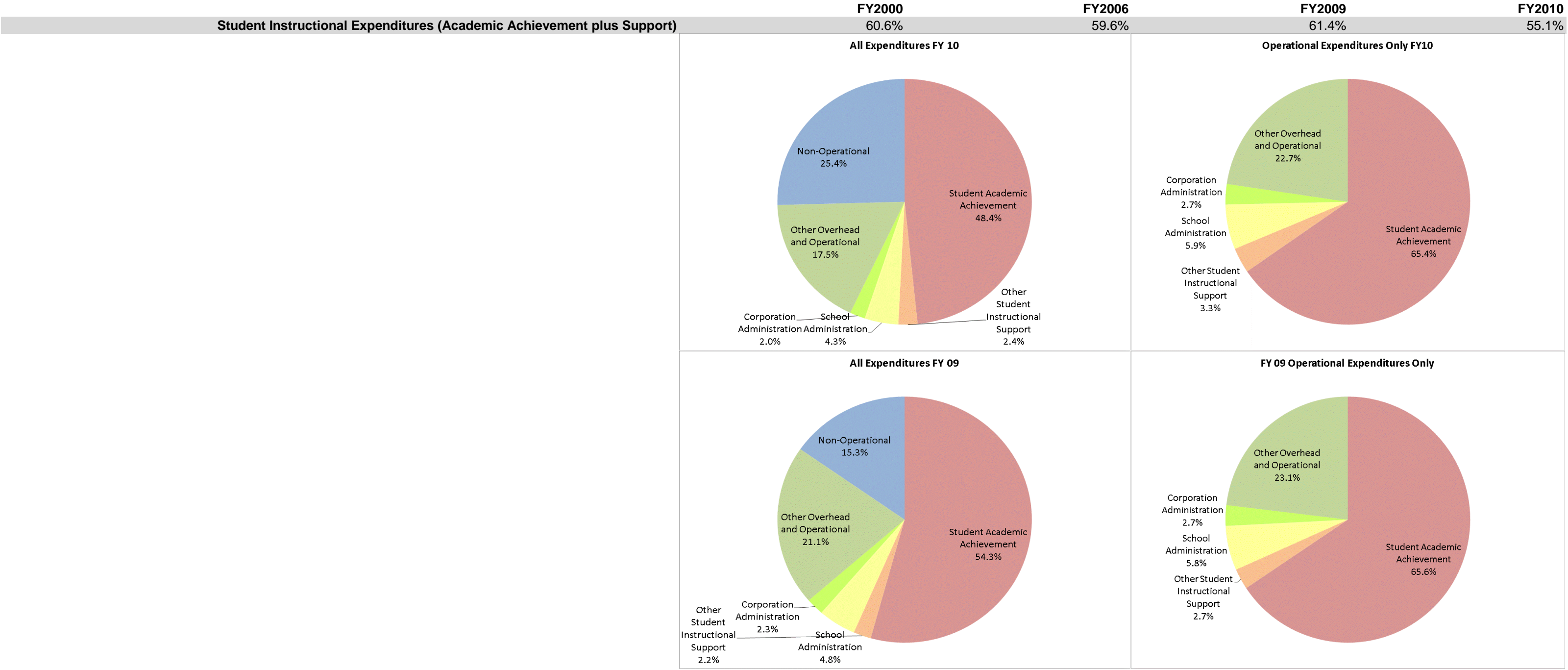


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Clay Community Schools (1125)

Clay Community Schools (1125)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$18,713,498	54.4%	\$21,617,474	53.2%	\$23,657,526	54.3%	\$24,291,946	48.4%
Student Instructional Support	\$2,128,609	6.2%	\$2,620,034	6.4%	\$3,072,452	7.1%	\$3,379,604	6.7%
Overhead and Operational	\$7,847,372	22.8%	\$8,981,570	22.1%	\$10,163,798	23.3%	\$9,788,603	19.5%
Nonoperational	\$5,685,565	16.5%	\$7,442,387	18.3%	\$6,667,092	15.3%	\$12,768,078	25.4%
Grand Total	\$34,375,045		\$40,661,465		\$43,560,868		\$50,228,231	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Clay Community Schools (1125)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$871,455	\$821,113			-6%
	11100 Regular Programs; Elementary	\$5,069,936	\$5,899,053	\$7,576,260	\$7,823,780	54%	33%	3%
	11200 Regular Programs; Middle/Junior High	\$2,424,176	\$2,632,899	\$3,718,077	\$3,851,670	59%	46%	4%
	11300 Regular Programs; High School	\$3,497,861	\$3,359,355	\$4,805,807	\$4,981,249	42%	48%	4%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$104,082	\$104,277			0%
	11420 Vocational Education; Agriculture B	\$56,657	\$59,178	\$88,541	\$92,855	64%	57%	5%
	11430 Vocational Education; Distributive Education	\$49,956	\$38,765	\$69,172	\$74,464	49%	92%	8%
	11450 Vocational Education; Consumer and Homemaking	\$165,801	\$209,104	\$284,594	\$286,054	73%	37%	1%
	11470 Vocational Education; Business Education	\$18,802	\$37,764	\$44,918	\$42,811	128%	13%	-5%
	11480 Vocational Education; Industrial Education A	\$147,210	\$126,030	\$192,419	\$251,042	71%	99%	30%
	11630 Regular Programs; Alternative Education Programs; High School	\$185,861	\$161,720	\$216,156	\$300,240	62%	86%	39%
	11910 Other Regular Programs; Competency Testing	\$16,618	\$30,938	\$38,250	\$48,936	194%	58%	28%
	12110 Gifted And Talented; Gifted and Talented	\$11,876	\$13,543	\$51,478	\$38,580	225%	185%	-25%
	12210 Mental Disabilities; Mild Mental Disabilities	\$392,616	\$462,965	\$618,688	\$661,074	68%	43%	7%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$150,845	\$171,234	\$240,092	\$231,601	54%	35%	-4%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$37,403	\$15,605	\$13,983		-63%	-10%
	12320 Physical Impairment; Multiple Disabilities	\$115,763	\$60,965	\$75,443	\$58,733	-49%	-4%	-22%
	12330 Physical Impairment; Visual Impairment	\$0	\$1,710	\$0	\$0		-100%	
	12340 Physical Impairment; Hearing Impairment	\$67,097	\$96,703	\$128,710	\$127,167	90%	32%	-1%
	12350 Physical Impairment; Homebound	\$34,974	\$63,691	\$36,792	\$30,782	-12%	-52%	-16%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$156,163	\$275,783	\$417,906	\$453,370	190%	64%	8%
	12510 Culturally Different; Communication Disorders	\$151,577	\$199,193	\$368,516	\$458,821	203%	130%	25%
	12520 Culturally Different; Compensatory	\$44,805	\$0	\$0	\$80	-100%		
	12610 Learning Disability	\$639,262	\$1,000,413	\$1,468,714	\$1,568,882	145%	57%	7%
	12710 Equal Opportunity At Risk	\$70,335	\$46,143	\$79,248	\$54,865	-22%	19%	-31%
	12810 Special Education Preschool	\$134,854	\$144,479	\$151,238	\$168,975	25%	17%	12%
	12900 Other Special Programs	\$96,692	\$60,678	\$118,178	\$119,192	23%	96%	1%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$24,174	\$21,364	\$46,373	\$55,098	128%	158%	19%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$117	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$22,691	\$38,112	\$15,737	\$16,097	-29%	-58%	2%
	14100 Summer School Programs; Elementary	\$0	\$6,930	\$19,284	\$0		-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$7,489	\$0			-100%
	14300 Summer School Programs; High School	\$87,009	\$65,451	\$48,951	\$56,066	-36%	-14%	15%
	16100 Remediation Testing	\$52,355	\$33,601	\$60,620	\$34,699	-34%	3%	-43%
	16200 Preventive Remediation	\$115,970	\$37,343	\$5,678	\$6,806	-94%	-82%	20%
	17900 Payments to Other Governmental Units Within State; Other	\$281	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$40,161	\$86,491	\$47,645	\$57,390	43%	-34%	20%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$466,873	\$212,588	\$217,174	\$206,445	-56%	-3%	-5%
	22130 Improvement of Instruction; Instructional Staff Training	\$35,244	\$37,740	\$11,195	\$13,596	-61%	-64%	21%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$50,267	\$50,144	\$39,436		-22%	-21%
	22210 Library/Media Services; Service Area Direction	\$339,029	\$250,512	\$315,346	\$326,463	-4%	30%	4%
	22220 Library/Media Services; School Library	\$205,587	\$171,250	\$247,889	\$239,834	17%	40%	-3%
	22230 Library/Media Services; Audiovisual	\$23,749	\$12,931	\$7,785	\$6,166	-74%	-52%	-21%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$73,543	\$14,281	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$10,743	\$20,330	\$26,531		147%	31%
	22360 Instruction, Related Technology; Network Support	\$0	\$118,962	\$243,669	\$252,763		112%	4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$324,356	\$408,098	\$511,691	\$289,729	-11%	-29%	-43%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$187	\$232			24%
	26497 2007 Account Code - Teachers Retirement Fund	\$675,091	\$876,528	\$0	\$0			
Student Academic Achievement Total		\$16,185,968	\$17,642,903	\$23,657,526	\$24,291,946	50%	38%	3%
Student Instructional Support	21220 Guidance Services; Counseling Services	\$362,494	\$394,873	\$472,562	\$522,719	44%	32%	11%
	21290 Guidance Services; Other Guidance Services	\$17,756	\$0	\$0	\$0	-100%		
	21310 Health Services; Service Area Direction	\$87,595	\$119,483	\$190,028	\$200,103	128%	67%	5%
	21410 Psychological Services; Service Area Direction	\$0	\$52,122	\$82,842	\$212,910		308%	157%
	21420 Psychological Testing	\$93,857	\$63,324	\$84,601	\$19,975	-79%	-68%	-76%
	21430 Psychological Counseling	\$17,802	\$0	\$0	\$0	-100%		
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$64,368			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Clay Community Schools (1125)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$32,385			
	21810 Special Education Administration; Service Area Direction	\$127,640	\$159,431	\$145,095	\$168,284	32%	6%	16%
	21910 Other Support Services; Students; Service Area Direction	\$0	\$620	\$0	\$0		-100%	
	24100 Office of The Principal	\$1,112,223	\$1,290,299	\$2,070,933	\$2,112,748	90%	64%	2%
	24900 Other Support Services, School Administration	\$7,207	\$34,059	\$26,391	\$46,112	> 500%	35%	75%
Student Instructional Support Total		\$1,826,575	\$2,114,211	\$3,072,452	\$3,379,604	85%	60%	10%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$28,773	\$33,467	\$41,189	\$54,706	90%	63%	33%
	23150 Board of Education; Legal Services	\$9,953	\$17,140	\$80,968	\$55,753	460%	225%	-31%
	23160 Board of Education; Promotion Expenses	\$5,320	\$2,928	\$2,449	\$2,496	-53%	-15%	2%
	23190 Board of Education; Other Governing Body Services	\$0	\$765	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$300,796	\$307,025	\$531,737	\$493,545	64%	61%	-7%
	23220 Executive Administration; Community Relations	\$0	\$36,476	\$3,286	\$3,319		-91%	1%
	23290 Executive Administration; Other Executive Administration Services	\$56,512	\$42,595	\$17,161	\$19,362	-66%	-55%	13%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$86,459	\$133,478	\$138,200		60%	4%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$24,514	\$30,599	\$52,860	\$68,636	180%	124%	30%
	25150 Fiscal Services; Payroll Services	\$35,354	\$29,536	\$55,374	\$57,623	63%	95%	4%
	25180 Fiscal Services; Property Accounting	\$10,110	\$0	\$0	\$16,600	64%		
	25191 Other Fiscal Services; Refund of Revenue	\$26	\$0	\$0	\$0	-100%		
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$77			
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$6,274	\$9,654			54%
	25196 Other Fiscal Services; Cash Change	\$780	\$185	\$75	\$75	-90%	-59%	0%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$2,142			
	25300 Printing, Publishing, and Duplicating Services	\$10,567	\$7,750	\$10,848	\$8,877	-16%	15%	-18%
	25400 Planning, Research, Development and Evaluation	\$0	\$4,250	\$0	\$0		-100%	
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$20,529	\$20,908			2%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$10,079	\$0	\$0		-100%	
	25890 Other Technology Services	\$81,044	\$58,338	\$27,226	\$28,973	-64%	-50%	6%
	25990 Other Support Services, Central	\$4,901	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$82,262	\$74,210	\$113,221	\$117,504	43%	58%	4%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,281,712	\$2,363,864	\$3,037,551	\$3,092,961	36%	31%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$425	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$309,085	\$339,151	\$754,432	\$573,926	86%	69%	-24%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,809	\$5,023	\$0	\$0			
	26499 2007 Account Code - Other	\$586,697	\$805,684	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$35,986	\$0			-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$96,039	\$247,521	\$303,314	\$344,866	259%	39%	14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,572	\$304	\$3,390	\$3,593	129%	> 500%	6%
	27010 Student Transportation; Service Area Direction	\$113,286	\$136,611	\$176,841	\$172,884	53%	27%	-2%
	27100 Student Transportation; Vehicle Operation	\$715,267	\$809,289	\$1,258,196	\$1,293,851	81%	60%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$329,902	\$485,619	\$536,832	\$555,224	68%	14%	3%
	27400 Student Transportation; Purchase of School Buses	\$629,584	\$340,942	\$801,129	\$448,956	-29%	32%	-44%
	27500 Student Transportation; Insurance on Buses	\$25,145	\$62,870	\$45,575	\$47,776	90%	-24%	5%
	27700 Student Transportation; Contracted Transportation Services	\$488	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$53,944	\$80,969	\$67,334	\$73,411	36%	-9%	9%
	27910 Student Transportation; Bus Driver Training	\$3,158	\$3,945	\$1,598	\$874	-72%	-78%	-45%
	31100 Food Services Operations; Service Area Direction	\$144,209	\$209,738	\$306,284	\$298,650	107%	42%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,221,816	\$1,348,929	\$1,738,661	\$1,783,182	46%	32%	3%
Overhead and Operational Total		\$7,166,051	\$7,982,258	\$10,163,798	\$9,788,603	37%	23%	-4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$114,297	\$41,873	\$18,410		-84%	-56%
	33200 Community Recreation	\$0	\$4,823	\$4,907	\$5,101		6%	4%
	33400 Athletic Coaches	\$195,501	\$212,490	\$250,028	\$257,677	32%	21%	3%
	33990 Other Community Services; Other	\$24,077	\$153,392	\$22,114	\$34,585	44%	-77%	56%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,768	\$8,107	\$0	\$5,000	5%	-38%	
	43000 Facilities Acquisition and Construction; Professional Services	\$6,935	\$1,670	\$25,280	\$3,200	-54%	92%	-87%
	45100 Building Acquisition, Construction and Improvements	\$721,088	\$288,067	\$1,199,928	\$7,663,554	> 500%	> 500%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$918,025	\$261,438	\$261,438		-72%	0%

School Corporation Expenditures by Expenditure Type
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Clay Community Schools (1125)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$20,327	\$316,452	\$85,980	\$88,024	333%	-72%	2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$147,315	\$33,329	\$151,609		3%	355%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$683,474	\$640,571	\$434,091	\$360,655	-47%	-44%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$40,587	\$12,633	\$97,632	\$1,311	-97%	-90%	-99%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$205,000	\$230,000	\$240,000		17%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$142,952	\$118,031	\$107,956		-24%	-9%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$67,062	\$98,329	\$0		-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,315,000	\$3,306,000	\$3,020,000	\$2,378,790	-28%	-28%	-21%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$77,808	\$546,910			> 500%
	54200 Common School Fund; Principal	\$635,054	\$824,729	\$540,747	\$540,747	-15%	-34%	0%
	54250 Common School Fund; Interest	\$0	\$0	\$125,577	\$103,112			-18%
Nonoperational Total		\$5,646,810	\$7,363,583	\$6,667,092	\$12,768,078	126%	73%	92%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$370,666	\$457,392	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,397,389	\$1,530,366	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$33,800	\$193,852	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,615,001	\$3,133,950	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$11,335	\$23,904	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$121,450	\$219,045	\$0	\$0			
Prorated By Fund Total		\$3,549,641	\$5,558,509	\$0	\$0			